

**Exhibit A**

**Schedule of Claims Subject to Three Hundred Forty-Seventh Omnibus Objection**

Case:17-03283-LTS Doc#:23226-1 Filed:01/10/23 Entered:01/10/23 15:54:05 Desc:  
 Exhibit A - Schedule of Claims Subject to Three Hundred Forty-Seventh Omnibus Objection  
 Three Hundred and Forty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
1 ACEVEDO GONZALEZ, BERNARDO COND. SARDINES ALTAMESA GARDEN C/SAN IGNACIO APT A-17 3ERP SAN JUAN, PR 00921	28223	Commonwealth of Puerto Rico	503(b)(9)	\$158,400.00	Commonwealth of Puerto Rico	Unsecured	\$158,400.00
		Commonwealth of Puerto Rico	Secured	\$158,400.00			
		Commonwealth of Puerto Rico	Unsecured	\$158,400.00			
			Subtotal	\$475,200.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$158,400.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$158,400.00.							
2 AGOSTO CARRASQUILLO, LISA M. URB. PONCE DE LEON 285 C/23 GUAYNABO, PR 00969	29978	Commonwealth of Puerto Rico	503(b)(9)	\$112,800.00	Commonwealth of Puerto Rico	Unsecured	\$112,800.00
		Commonwealth of Puerto Rico	Secured	\$112,800.00			
		Commonwealth of Puerto Rico	Unsecured	\$112,800.00			
			Subtotal	\$338,400.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$112,800.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$112,800.00.							
3 ALGARIN ORTIZ, OLGA IRIS #33 CALLE ETIOPE URB. HACIENDA PALOMA I LUQUILLO, PR 00773	109157	Commonwealth of Puerto Rico	Secured	\$60,000.00	Commonwealth of Puerto Rico	Unsecured	\$60,000.00
		Commonwealth of Puerto Rico	Unsecured	\$60,000.00			
			Subtotal	\$120,000.00			
Reason: The claimant failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$60,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$60,000.00.							
4 ALICEA FIGUEROA, FELIX B HC 65 BOX 6361 PATILLAS, PR 00723	39346	Commonwealth of Puerto Rico	503(b)(9)	\$30,000.00*	Commonwealth of Puerto Rico	Unsecured	\$30,000.00*
		Commonwealth of Puerto Rico	Secured	\$30,000.00*			
		Commonwealth of Puerto Rico	Unsecured	\$30,000.00*			
			Subtotal	\$90,000.00*			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$30,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$30,000.00.							

\* Indicates claim contains unliquidated and/or undetermined amounts

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 Three Hundred and Forty-Seventh Omnibus Objection

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NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
5 ARROYO ALEMÁN, MILTON I HC 61 BOX 4280 TRUJILLO ALTO, PR 00976	93120	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	Unsecured	\$57,600.00*
		Commonwealth of Puerto Rico	Secured	\$57,600.00*			
		Commonwealth of Puerto Rico	Unsecured	\$57,600.00*			
			Subtotal	\$115,200.00*			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$57,600.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$57,600.00.							
6 ATANACIO BILBRAUT, IVELISSE AO-28 59 ST REXVILLE BAYAMON, PR 00956	98152	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$31,200.00	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$35,000.00
		Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	\$35,000.00			
			Subtotal	\$66,200.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$35,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$35,000.00.							
7 AYALA CARRASQUILLO, JOSSIE M. URBANIZACION EDUARDO J. SALDANA CALLE ISLA VERDE E-16 CAROLINA, PR 00983	22975	Commonwealth of Puerto Rico	503(b)(9)	\$177,600.00	Commonwealth of Puerto Rico	Unsecured	\$177,600.00
		Commonwealth of Puerto Rico	Secured	\$177,600.00			
			Subtotal	\$355,200.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$177,600.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$177,600.00.							
8 BARBOSA RIOS, IRMA E. URB PRECIOSA 2 CALLE VERDE LUZ GURABO, PR 00778-5163	98711^	Commonwealth of Puerto Rico	503(b)(9)	\$180,000.00*	Commonwealth of Puerto Rico	Unsecured	\$180,000.00*
		Commonwealth of Puerto Rico	Secured	\$180,000.00*			
			Subtotal	\$360,000.00*			

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$180,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$180,000.00.

<sup>^</sup> Claim #98711 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims

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 Three Hundred and Forty-Seventh Omnibus Objection  
 Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED						
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT				
9 BITTMAN DIEZ, CARL X HC 5 BOX 54591 AGUADILLA, PR 00603	27217^	Commonwealth of Puerto Rico	503(b)(9)	\$100,800.00	Commonwealth of Puerto Rico	Unsecured	\$100,800.00				
		Commonwealth of Puerto Rico	Secured	\$100,800.00							
		Commonwealth of Puerto Rico	Unsecured	\$100,800.00							
			Subtotal	\$302,400.00							
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$100,800.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$100,800.00.											
^ Claim #27217 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims											
10 BLANCO NUNEZ, IRAIDA P O BOX 3281 RIO GRANDE, PR 00745	59464	Commonwealth of Puerto Rico	503(b)(9)	\$96,600.00	Commonwealth of Puerto Rico	Unsecured	\$96,600.00				
		Commonwealth of Puerto Rico	Secured	\$96,600.00							
		Commonwealth of Puerto Rico	Unsecured	\$96,600.00							
			Subtotal	\$289,800.00							
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$96,600.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$96,600.00.											
11 BONILLA RIVERA, MARGARITA 455 C/SICILIA E-80 RES. MANUEL A. PEREZ SAN JUAN, PR 00523	151698	Commonwealth of Puerto Rico	503(b)(9)	\$79,200.00	Commonwealth of Puerto Rico	Unsecured	\$79,200.00				
		Commonwealth of Puerto Rico	Secured	\$79,200.00							
		Commonwealth of Puerto Rico	Unsecured	\$79,200.00							
			Subtotal	\$237,600.00							
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$79,200.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$79,200.00.											
12 BORRERO MALDONADO, IDALIZ URBANIZACION LA MARINA 2 CALLE ERIDANO CAROLINA, PR 00979-4009	28522^	Commonwealth of Puerto Rico	503(b)(9)	\$208,800.00	Commonwealth of Puerto Rico	Unsecured	\$208,800.00				
		Commonwealth of Puerto Rico	Secured	\$208,800.00							
			Subtotal	\$417,600.00							
		Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$208,800.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$208,800.00.									
^ Claim #28522 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims											

\* Indicates claim contains unliquidated and/or undetermined amounts

Three Hundred and Forty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
13 BRUNO BELARDO, MYRIAM I RR 18 BOX 600 SAN JUAN, PR 00926-9238	33580	Commonwealth of Puerto Rico Commonwealth of Puerto Rico	503(b)(9) Secured	\$240,000.00 \$240,000.00	Commonwealth of Puerto Rico	Unsecured	\$240,000.00
			Subtotal	\$480,000.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$240,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$240,000.00.							
14 CABELLO ACOSTA, WILMARIE 529 BLQ. 200 #10 VILLA CAROLINA CAROLINA, PR 00985	31867	Commonwealth of Puerto Rico Commonwealth of Puerto Rico	503(b)(9) Secured	\$8,781.33* \$8,781.33*	Commonwealth of Puerto Rico	Unsecured	\$8,781.33*
			Subtotal	\$17,562.66*			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$8,781.33. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$8,781.33.							
15 CABRERA MELENDEZ, ZULEMY E EXTANCIAS CHALETS 193 C/ TORTOZA APT 30 SAN JUAN, PR 00926	23095	Commonwealth of Puerto Rico Commonwealth of Puerto Rico Commonwealth of Puerto Rico	503(b)(9) Secured Unsecured	\$115,200.00 \$115,200.00 \$115,200.00	Commonwealth of Puerto Rico	Unsecured	\$115,200.00
			Subtotal	\$345,600.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$115,200.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$115,200.00.							
16 CALDERON OLIVERO, NILSA BO. CAMBALACHE HC 01 BUZON 6312 CANOVANAS, PR 00729	112748	Commonwealth of Puerto Rico Commonwealth of Puerto Rico Commonwealth of Puerto Rico	503(b)(9) Secured Unsecured	\$122,400.00 \$122,400.00 \$122,400.00	Commonwealth of Puerto Rico	Unsecured	\$122,400.00
			Subtotal	\$367,200.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$122,400.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$122,400.00.							

\* Indicates claim contains unliquidated and/or undetermined amounts

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NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
17 CALDERON PEREIRA, BAIBARA DEPARTAMENTO DE LA FAMILIA 20 CALLE VERGEL APT. 3221 CAISLIRA, PR 00987	30234	Commonwealth of Puerto Rico	503(b)(9)	\$21,600.00	Commonwealth of Puerto Rico	Unsecured	\$21,600.00
		Commonwealth of Puerto Rico	Secured	\$21,600.00			
		Commonwealth of Puerto Rico	Unsecured	\$21,600.00			
			Subtotal	\$64,800.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$21,600.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$21,600.00.							
18 CAMILO NIEVES, YESENIA VISTA DEL MAR 108 CALLE PALMERAS RIO GRANDE, PR 00745	21934	Commonwealth of Puerto Rico	503(b)(9)	\$122,400.00	Commonwealth of Puerto Rico	Unsecured	\$122,400.00
		Commonwealth of Puerto Rico	Secured	\$122,400.00			
		Commonwealth of Puerto Rico	Unsecured	\$122,400.00			
			Subtotal	\$367,200.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$122,400.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$122,400.00.							
19 CARTAGENA MARTINEZ, PEDRO J 500 AVE WEST MAIN SUITE 126 BAYAMON, PR 00961	20966	Commonwealth of Puerto Rico	503(b)(9)	\$118,800.00	Commonwealth of Puerto Rico	Unsecured	\$118,800.00
		Commonwealth of Puerto Rico	Secured	\$118,800.00			
		Commonwealth of Puerto Rico	Unsecured	\$118,800.00			
			Subtotal	\$356,400.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$118,800.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$118,800.00.							
20 CASTRO HIRALDO, BENJAMIN C/ MIRLO #969 URB. COUNTRY CLUB RIO PIEDRAS, PR 00924	29122	Commonwealth of Puerto Rico	503(b)(9)	\$209,400.00	Commonwealth of Puerto Rico	Unsecured	\$209,400.00
		Commonwealth of Puerto Rico	Secured	\$209,400.00			
		Commonwealth of Puerto Rico	Unsecured	\$209,400.00			
			Subtotal	\$628,200.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$209,400.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$209,400.00.							

\* Indicates claim contains unliquidated and/or undetermined amounts

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Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED						
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT				
21 CASTRO RODRIGUEZ, ELIZABETH HC 01 BOX 11648 CAROLINA, PR 00987	73510	Commonwealth of Puerto Rico	503(b)(9)	\$178,200.00	Commonwealth of Puerto Rico	Unsecured	\$178,200.00				
		Commonwealth of Puerto Rico	Secured	\$178,200.00							
		Commonwealth of Puerto Rico	Unsecured	\$178,200.00							
			Subtotal	\$534,600.00							
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$178,200.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$178,200.00.											
22 CAY MORALES, MARIA VILLA UNIVERSITARIA R24 CALLE 24 HUMACAO, PR 00791-4345	66935	Commonwealth of Puerto Rico	503(b)(9)	\$20,000.00	Commonwealth of Puerto Rico	Unsecured	\$20,000.00				
		Commonwealth of Puerto Rico	Secured	\$20,000.00							
			Subtotal	\$40,000.00							
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$20,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$20,000.00.											
23 CINTRON SANTOS, EDWIN A. HC-2 BOX 8597 YABUCOA, PR 00767	167842^	Commonwealth of Puerto Rico	503(b)(9)	\$86,400.00	Commonwealth of Puerto Rico	Unsecured	\$86,400.00				
		Commonwealth of Puerto Rico	Secured	\$86,400.00							
		Commonwealth of Puerto Rico	Unsecured	\$86,400.00							
			Subtotal	\$259,200.00							
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$86,400.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$86,400.00.											
^ Claim #167842 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims											
24 CLASS VILLANUEVA, ANGEL RAFAEL URB MOUNTAIN VIEW L 13 CALLE 8 CAROLINA, PR 00987	15036	Commonwealth of Puerto Rico	503(b)(9)	\$64,200.00*	Commonwealth of Puerto Rico	Unsecured	\$64,200.00*				
		Commonwealth of Puerto Rico	Secured	\$64,200.00*							
			Subtotal	\$128,400.00*							
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$64,200.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$64,200.00.											

\* Indicates claim contains unliquidated and/or undetermined amounts

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NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
25 CLAUDIO RODRIGUEZ, DEBORAH J 3RA EXT URB SANTA ELENA 166 CALLE MONTE ALVERNIA GUAYANILLA, PR 00656	32185	Commonwealth of Puerto Rico	503(b)(9)	\$158,400.00	Commonwealth of Puerto Rico	Unsecured	\$158,400.00
		Commonwealth of Puerto Rico	Secured	\$158,400.00			
		Commonwealth of Puerto Rico	Unsecured	\$158,400.00			
			Subtotal	\$475,200.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$158,400.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$158,400.00.							
26 COLLAZO OTERO, MARIEL BALCONES DE SANTA MARIA 1500 AVE SAN IGNACIO SUITE 26 SAN JUAN, PR 00921	29492	Commonwealth of Puerto Rico	503(b)(9)	\$158,400.00	Commonwealth of Puerto Rico	Unsecured	\$158,400.00
		Commonwealth of Puerto Rico	Secured	\$158,400.00			
		Commonwealth of Puerto Rico	Unsecured	\$158,400.00			
			Subtotal	\$475,200.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$158,400.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$158,400.00.							
27 COLON AGOSTO, NATALIA PO BOX 550 CANOVANAS, PR 00729	27414	Commonwealth of Puerto Rico	503(b)(9)	\$165,600.00	Commonwealth of Puerto Rico	Unsecured	\$165,600.00
		Commonwealth of Puerto Rico	Secured	\$165,600.00			
		Commonwealth of Puerto Rico	Unsecured	\$165,600.00			
			Subtotal	\$496,800.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$165,600.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$165,600.00.							
28 COLON ENCARNACION, MIGDALIA CALLE SAGITARIO # 170 BRISAS DE LOIZA CANOVANAS, PR 00729	23773	Commonwealth of Puerto Rico	503(b)(9)	\$211,200.00	Commonwealth of Puerto Rico	Unsecured	\$211,200.00
		Commonwealth of Puerto Rico	Secured	\$211,200.00			
		Commonwealth of Puerto Rico	Unsecured	\$211,200.00			
			Subtotal	\$633,600.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$211,200.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$211,200.00.							

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NAME	CLAIM#	ASSERTED			CORRECTED						
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT				
29 COLON SANES, JAHAYRA I. HC 55 BOX 8254 CEIBA, PR 00735	113147	Commonwealth of Puerto Rico	503(b)(9)	\$21,600.00	Commonwealth of Puerto Rico	Unsecured	\$21,600.00				
		Commonwealth of Puerto Rico	Secured	\$21,600.00							
		Commonwealth of Puerto Rico	Unsecured	\$21,600.00							
			Subtotal	\$64,800.00							
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$21,600.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$21,600.00.											
30 CORRALIZA RODRIGUEZ, CARMEN L PO BOX 193504 SAN JUAN, PR 00919-3504	84542	Commonwealth of Puerto Rico	503(b)(9)	\$348,625.80	Commonwealth of Puerto Rico	Unsecured	\$348,625.80				
		Commonwealth of Puerto Rico	Secured	\$348,625.80							
			Subtotal	\$697,251.60							
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$348,625.80. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$348,625.80.											
31 CORRES SOTO, MORAYMA CONDO. PARQUE JULIANA APTO. 103 EDIF. 100 CAROLINA, PR 00987	26257^	Commonwealth of Puerto Rico	503(b)(9)	\$48,336.00	Commonwealth of Puerto Rico	Unsecured	\$48,336.00				
		Commonwealth of Puerto Rico	Secured	\$48,336.00							
		Commonwealth of Puerto Rico	Unsecured	\$48,336.00							
			Subtotal	\$145,008.00							
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$48,336.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$48,336.00.											
^ Claim #26257 also contained on Exhibit A to the 337th Omnibus Claims Objection for Misclassified Claims											
32 CORRES SOTO, MORAYMA CONDO. PARQUE JULIANA EDIF 100 APTO 103 CAROLINA, PR 00987	44328	Commonwealth of Puerto Rico	503(b)(9)	\$158,400.00*	Commonwealth of Puerto Rico	Unsecured	\$158,400.00*				
		Commonwealth of Puerto Rico	Secured	\$158,400.00*							
		Commonwealth of Puerto Rico	Unsecured	\$158,400.00*							
			Subtotal	\$475,200.00*							
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$158,400.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$158,400.00.											

\* Indicates claim contains unliquidated and/or undetermined amounts

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 Exhibit A - Schedule of Claims Subject to Three Hundred Forty-Seventh Omnibus Objection Page 10 of 46  
 Three Hundred and Forty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
33 CRUZ CARLO, JOSE M HC 66 BOX 10317 FAJARDO, PR 00738	28527^	Commonwealth of Puerto Rico	503(b)(9)	\$127,200.00*	Commonwealth of Puerto Rico	Unsecured	\$127,200.00*
		Commonwealth of Puerto Rico	Secured	\$127,200.00*			
		Commonwealth of Puerto Rico	Unsecured	\$127,200.00*			
			Subtotal	\$381,600.00*			

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$127,200.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$127,200.00.

<sup>^</sup> Claim #28527 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims

34 CRUZ CARLO, JOSE M. HC 66 BOX 10317 FAJARDO, PR 00738	31462^	Commonwealth of Puerto Rico	503(b)(9)	\$53,338.32	Commonwealth of Puerto Rico	Unsecured	\$53,338.32
		Commonwealth of Puerto Rico	Secured	\$53,338.32			
		Commonwealth of Puerto Rico	Unsecured	\$53,338.32			
			Subtotal	\$160,014.96			

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$53,338.32. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$53,338.32.

<sup>^</sup> Claim #31462 also contained on Exhibit A to the 337th Omnibus Claims Objection for Misclassified Claims

Claim #31462 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims

35 CRUZ GUZMAN, TEODORO URB VILLA MADRID G-IO CALLE 9 COAMO, PR 00769	28289	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$100,000.00*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$100,000.00*
		Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	\$100,000.00*			
		Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$100,000.00*			
			Subtotal	\$300,000.00*			

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$100,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$100,000.00.

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 Exhibit A - Schedule of Claims Subject to Three Hundred Forty-Seventh Omnibus Objection Page 11 of 46  
 Three Hundred and Forty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
36 CRUZ GUZMAN, TEODORO URB VILLA MADRID G-IO CALLE 9 COAMO, PR 00769	47402	Commonwealth of Puerto Rico	503(b)(9)	\$100,000.00*	Commonwealth of Puerto Rico	Unsecured	\$100,000.00*
		Commonwealth of Puerto Rico	Secured	\$100,000.00*			
		Commonwealth of Puerto Rico	Unsecured	\$100,000.00*			
			Subtotal	\$300,000.00*			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$100,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$100,000.00.							
37 CRUZ MEDINA, VERONICA P O BOX 579 JUNCOS, PR 00777	86988	Commonwealth of Puerto Rico	503(b)(9)	\$106,800.00	Commonwealth of Puerto Rico	Unsecured	\$106,800.00
		Commonwealth of Puerto Rico	Secured	\$106,800.00			
		Commonwealth of Puerto Rico	Unsecured	\$106,800.00			
			Subtotal	\$320,400.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$106,800.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$106,800.00.							
38 CRUZ OTERO, DAISSY RR 11 BOX 6000 SUITE 110 BO NUEVO BAYAMON, PR 00956	40741	Commonwealth of Puerto Rico	503(b)(9)	\$129,600.00	Commonwealth of Puerto Rico	Unsecured	\$129,600.00
		Commonwealth of Puerto Rico	Secured	\$129,600.00			
		Commonwealth of Puerto Rico	Unsecured	\$129,600.00			
			Subtotal	\$388,800.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$129,600.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$129,600.00.							
39 DAVILA AYALA, NELIDA CALLE 16 50 1423 CAPARRA TERRACE SAN JUAN, PR 00921	31939	Commonwealth of Puerto Rico	503(b)(9)	\$244,800.00	Commonwealth of Puerto Rico	Unsecured	\$244,800.00
		Commonwealth of Puerto Rico	Secured	\$244,800.00			
		Commonwealth of Puerto Rico	Unsecured	\$244,800.00			
			Subtotal	\$734,400.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$244,800.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$244,800.00.							

\* Indicates claim contains unliquidated and/or undetermined amounts

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 Exhibit A - Schedule of Claims Subject to Three Hundred Forty-Seventh Omnibus O Page 12 of 46  
 Three Hundred and Forty-Seventh Omnibus Objection  
 Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED						
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT				
40 DE JESUS GONZALEZ, BETSY HC 06 BOX 70057 CAGUAS, PR 00727	82743^	Commonwealth of Puerto Rico	503(b)(9)	\$108,000.00	Commonwealth of Puerto Rico	Unsecured	\$108,000.00				
		Commonwealth of Puerto Rico	Secured	\$108,000.00							
		Commonwealth of Puerto Rico	Unsecured	\$108,000.00							
		Subtotal		\$324,000.00							
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$108,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$108,000.00.											
^ Claim #82743 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims											
41 DIAZ DEBIEN, MARIPROVI URBANIZACION FAIR VIEW #1928 CALLE FRANCISCO ZUÑIGA SAN JUAN, PR 00926	56802	Commonwealth of Puerto Rico	503(b)(9)	\$21,000.00	Commonwealth of Puerto Rico	Unsecured	\$21,000.00				
		Commonwealth of Puerto Rico	Secured	\$21,200.00							
		Subtotal		\$42,200.00							
		Subtotal		\$42,200.00							
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$21,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$21,000.00.											
42 DIAZ MORALES, AZLIN QUINTAS BALDWIN 50 AVE A APT 1206 BAYAMON, PR 00959	64729^	Commonwealth of Puerto Rico	503(b)(9)	\$122,400.00	Commonwealth of Puerto Rico	Unsecured	\$122,400.00				
		Commonwealth of Puerto Rico	Secured	\$122,400.00							
		Commonwealth of Puerto Rico	Unsecured	\$122,400.00							
		Subtotal		\$367,200.00							
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$122,400.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$122,400.00.											
^ Claim #64729 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims											
43 DOMINGUEZ SANCHEZ, LEILA CHALETS DE FUENTES 1006 CAROLINA, PR 00987	139115	Commonwealth of Puerto Rico	503(b)(9)	\$277,200.00	Commonwealth of Puerto Rico	Unsecured	\$277,200.00				
		Commonwealth of Puerto Rico	Secured	\$277,200.00							
		Commonwealth of Puerto Rico	Unsecured	\$277,200.00							
		Subtotal		\$831,600.00							
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$277,200.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$277,200.00.											

\* Indicates claim contains unliquidated and/or undetermined amounts

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 Exhibit A - Schedule of Claims Subject to Three Hundred Forty-Seventh Omnibus Objection Page 13 of 46  
 Three Hundred and Forty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
44 ESCALERA, HERIBERTO GAUTIER PO BOX 20948 SAN JUAN, PR 00928-0948	14495	Commonwealth of Puerto Rico	503(b)(9)	\$108,000.00*	Commonwealth of Puerto Rico	Unsecured	\$108,000.00*
		Commonwealth of Puerto Rico	Secured	\$108,000.00*			
			Subtotal	\$216,000.00*			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$108,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$108,000.00.							
45 FARIS ELBA, LUIS ALBERTO 1430 AVE SAN ALFONSO, APT. 2903 SAN JUAN, PR 00921-4673	31883	Commonwealth of Puerto Rico	503(b)(9)	\$187,200.00	Commonwealth of Puerto Rico	Unsecured	\$187,200.00
		Commonwealth of Puerto Rico	Secured	\$187,200.00			
			Subtotal	\$374,400.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$187,200.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$187,200.00.							
46 FEOB CARRASQUILLO, ALEXANDRA HC 4 BOX 8874 CANOVANAS, PR 00729	65050	Commonwealth of Puerto Rico	503(b)(9)	\$64,800.00	Commonwealth of Puerto Rico	Unsecured	\$64,800.00
		Commonwealth of Puerto Rico	Secured	\$64,800.00			
		Commonwealth of Puerto Rico	Unsecured	\$64,800.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$64,800.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$64,800.00.							
47 FEBUS RODRIGUEZ, ROBERTO URB SANTIAGO IGLESIAS CALLE FERRER FERRER #1350 RIO PIEDRAS SAN JUAN, PR 00921	39663^	Commonwealth of Puerto Rico	503(b)(9)	\$342,816.29*	Commonwealth of Puerto Rico	Unsecured	\$342,816.29*
		Commonwealth of Puerto Rico	Secured	\$342,816.29*			
		Commonwealth of Puerto Rico	Unsecured	Undetermined*			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$342,816.29. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$342,816.29.							

<sup>^</sup> Claim #39663 also contained on Exhibit A to the 337th Omnibus Claims Objection for Misclassified Claims

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 Exhibit A - Schedule of Claims Subject to Three Hundred Forty-Seventh Omnibus Objection  
 Three Hundred and Forty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
48 FIGUEROA RODRIGUEZ, ARLENE CIUDAD JARDIN III 177 CALLE DATILES CANOVANAS, PR 00729	86808	Commonwealth of Puerto Rico	503(b)(9)	\$83,400.00	Commonwealth of Puerto Rico	Unsecured	\$83,400.00
		Commonwealth of Puerto Rico	Secured	\$83,400.00			
		Commonwealth of Puerto Rico	Unsecured	\$83,400.00			
			Subtotal	\$250,200.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$83,400.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$83,400.00.							
49 FIGUEROA, LINNETTE J GOLDEN VIEW PLAZA 503 CALLE MODESTA APT 310 SAN JUAN, PR 00924	82844	Commonwealth of Puerto Rico	503(b)(9)	\$108,000.00	Commonwealth of Puerto Rico	Unsecured	\$108,000.00
		Commonwealth of Puerto Rico	Secured	\$108,000.00			
		Commonwealth of Puerto Rico	Unsecured	\$108,000.00			
			Subtotal	\$324,000.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$108,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$108,000.00.							
50 FLORES LOPEZ, JOSE R HC 4 BOX 44374 CAGUAS, PR 00725	171325	Commonwealth of Puerto Rico	503(b)(9)	\$70,000.00	Commonwealth of Puerto Rico	Unsecured	\$70,000.00
		Commonwealth of Puerto Rico	Secured	\$70,000.00			
		Commonwealth of Puerto Rico	Unsecured	\$70,000.00			
			Subtotal	\$210,000.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$70,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$70,000.00.							
51 GALI RODRIGUEZ, YASHIRA HC 4 BOX 7380 COROZAL, PR 00783	61368	Commonwealth of Puerto Rico	503(b)(9)	\$79,200.00	Commonwealth of Puerto Rico	Unsecured	\$79,200.00
		Commonwealth of Puerto Rico	Secured	\$79,200.00			
		Commonwealth of Puerto Rico	Unsecured	\$79,200.00			
			Subtotal	\$237,600.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$79,200.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$79,200.00.							

\* Indicates claim contains unliquidated and/or undetermined amounts

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 Exhibit A - Schedule of Claims Subject to Three Hundred Forty-Seventh Omnibus Objection Page 15 of 46  
 Three Hundred and Forty-Seventh Omnibus Objection  
 Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED						
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT				
52 GARCIA FEBO, KEYLA Y PO BOX 187 CANOVANAS, PR 00729	27605^	Commonwealth of Puerto Rico	503(b)(9)	\$43,454.52	Commonwealth of Puerto Rico	Unsecured	\$43,454.52				
		Commonwealth of Puerto Rico	Secured	\$43,454.52							
		Commonwealth of Puerto Rico	Unsecured	\$43,454.52							
			Subtotal	\$130,363.56							
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$43,454.52. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$43,454.52.											
^ Claim #27605 also contained on Exhibit A to the 337th Omnibus Claims Objection for Misclassified Claims											
53 GARCIA CONALES, CELIA EDIF. # F, APT. 406 RESIDENTIAL TORRES DE DE SABANA CAROLINA, PR 00983	76739	Commonwealth of Puerto Rico	503(b)(9)	\$165,600.00*	Commonwealth of Puerto Rico	Unsecured	\$165,600.00*				
		Commonwealth of Puerto Rico	Secured	\$165,600.00*							
			Subtotal	\$331,200.00*							
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$165,600.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$165,600.00.											
54 GARCIA FEBO, KEYLA Y PO BOX 187 CANOVANAS, PR 00729	28886	Commonwealth of Puerto Rico	503(b)(9)	\$72,000.00	Commonwealth of Puerto Rico	Unsecured	\$72,000.00				
		Commonwealth of Puerto Rico	Secured	\$72,000.00							
		Commonwealth of Puerto Rico	Unsecured	\$72,000.00							
			Subtotal	\$216,000.00							
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$72,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$72,000.00.											
55 GARCIA FUENTES, EDDIE COND VILLAS DEL SOL 840 CALLE ANASCO APT 333 SAN JUAN, PR 00925	45831	Commonwealth of Puerto Rico	503(b)(9)	\$144,000.00	Commonwealth of Puerto Rico	Unsecured	\$144,000.00				
		Commonwealth of Puerto Rico	Secured	\$144,000.00							
		Commonwealth of Puerto Rico	Unsecured	\$144,000.00							
			Subtotal	\$432,000.00							
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$144,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$144,000.00.											

\* Indicates claim contains unliquidated and/or undetermined amounts

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 Exhibit A - Schedule of Claims Subject to Three Hundred Forty-Seventh Omnibus Objection Page 16 of 46  
 Three Hundred and Forty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
56 GARCIA HERNANDEZ, NEFTALI URB. MONTE VERDE CALLE MONTE SANTO #3317 MANATI, PR 00674	24367^	Commonwealth of Puerto Rico	503(b)(9)	\$237,600.00	Commonwealth of Puerto Rico	Unsecured	\$237,600.00
		Commonwealth of Puerto Rico	Secured	\$237,600.00			
		Commonwealth of Puerto Rico	Unsecured	\$237,600.00			
			Subtotal	\$712,800.00			

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$237,600.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$237,600.00.

<sup>^</sup> Claim #24367 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims

57 GARCIA MARTINEZ, JUANITA CALLE 14 T-49 URB. LAGOS DE PLATA LEVITTOWN TOA BAJA, PR 00949	2082^	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	Unsecured	\$30,000.00*
		Commonwealth of Puerto Rico	Secured	\$30,000.00*			
		Commonwealth of Puerto Rico	Unsecured	\$30,000.00*			

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$30,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$30,000.00.

<sup>^</sup> Claim #2082 also contained on Exhibit A to the 337th Omnibus Claims Objection for Misclassified Claims

58 GERENA MARCANO, RICARDO 22 CALLE 15 HILL BROTHERS SAN JUAN, PR 00924	96234^	Commonwealth of Puerto Rico	503(b)(9)	\$201,600.00	Commonwealth of Puerto Rico	Unsecured	\$201,600.00
		Commonwealth of Puerto Rico	Secured	\$201,600.00			
		Commonwealth of Puerto Rico	Unsecured	\$201,600.00			

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$201,600.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$201,600.00.

<sup>^</sup> Claim #96234 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims

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 Three Hundred and Forty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
59 GONZALEZ CINTRON, MANUEL URB PUERTO NUEVO 525 CALLE ARAGON SAN JUAN, PR 00920	162095	Commonwealth of Puerto Rico	503(b)(9)	\$115,200.00	Commonwealth of Puerto Rico	Unsecured	\$115,200.00
		Commonwealth of Puerto Rico	Secured	\$115,200.00			
		Commonwealth of Puerto Rico	Unsecured	\$115,200.00			
			Subtotal	\$345,600.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$115,200.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$115,200.00.							
60 GONZALEZ CORPORAN, DARIO A. URB. LA DELICIAS 704 CALLE RAFAEL RIVERA ESBRI PONCE, PR 00728-3803	111489	Commonwealth of Puerto Rico	503(b)(9)	\$85,830.00*	Commonwealth of Puerto Rico	Unsecured	\$85,830.00*
		Commonwealth of Puerto Rico	Secured	\$85,830.00*			
			Subtotal	\$171,660.00*			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$85,830.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$85,830.00.							
61 GONZALEZ GARCIA, MELISA PO BOX 3105 GUAYNABO, PR 00970	39909	Commonwealth of Puerto Rico	503(b)(9)	\$72,000.00	Commonwealth of Puerto Rico	Unsecured	\$72,000.00
		Commonwealth of Puerto Rico	Secured	\$72,000.00			
		Commonwealth of Puerto Rico	Unsecured	\$72,000.00			
			Subtotal	\$216,000.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$72,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$72,000.00.							
62 GONZALEZ VARGAS, MIGUEL A URB PASEO LOS CORALES 2 731 CALLE MAR DE BENGAL DORADO, PR 00646-3248	45135^	Commonwealth of Puerto Rico	503(b)(9)	\$3,551.00*	Commonwealth of Puerto Rico	Unsecured	\$3,551.00*
		Commonwealth of Puerto Rico	Secured	\$3,551.00*			
			Subtotal	\$7,102.00*			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$3,551.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$3,551.00.							

<sup>^</sup> Claim #45135 also contained on Exhibit A to the 337th Omnibus Claims Objection for Misclassified Claims

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 Exhibit A - Schedule of Claims Subject to Three Hundred Forty-Seventh Omnibus Objection  
 Three Hundred and Forty-Seventh Omnibus Objection  
 Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
63 HERNANDEZ RIVERA, RAMON CALLE LAS FLORES #42 VISTA ALEGRE BAYAMON, PR 00959	29547	Commonwealth of Puerto Rico	503(b)(9)	\$213.77	Commonwealth of Puerto Rico	Unsecured	\$213.77
		Commonwealth of Puerto Rico	Secured	\$213.77			
		Commonwealth of Puerto Rico	Unsecured	\$213.77			
			Subtotal	\$641.31			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$213.77. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$213.77.							
64 HERNANDEZ RODRIGUEZ, JUAN HC 8 BOX 3337 SABANA GRANDE, PR 00637	33292	Commonwealth of Puerto Rico	Secured	\$40,000.00	Commonwealth of Puerto Rico	Unsecured	\$40,000.00
		Commonwealth of Puerto Rico	Unsecured	\$40,000.00			
			Subtotal	\$80,000.00			
Reason: The claimant failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$40,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$40,000.00.							
65 HERNANDEZ VELAZQUEZ, RAMON URB LA PATAGONIA 1 CALLE VICTORIA HUMACAO, PR 00791-4046	88222	Commonwealth of Puerto Rico	503(b)(9)	\$201,600.00	Commonwealth of Puerto Rico	Unsecured	\$201,600.00
		Commonwealth of Puerto Rico	Secured	\$201,600.00			
		Commonwealth of Puerto Rico	Unsecured	\$201,600.00			
			Subtotal	\$604,800.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$201,600.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$201,600.00.							
66 IVAN PEREZ, FELIX RR-6 BOX 66 CAMINO LOURDES SAN JUAN, PR 00926	23150	Commonwealth of Puerto Rico	503(b)(9)	\$180,000.00	Commonwealth of Puerto Rico	Unsecured	\$180,000.00
		Commonwealth of Puerto Rico	Secured	\$180,000.00			
		Commonwealth of Puerto Rico	Unsecured	\$180,000.00			
			Subtotal	\$540,000.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$180,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$180,000.00.							

\* Indicates claim contains unliquidated and/or undetermined amounts

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 Exhibit A - Schedule of Claims Subject to Three Hundred Forty-Seventh Omnibus Objection Page 19 of 46  
 Three Hundred and Forty-Seventh Omnibus Objection  
 Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED						
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT				
67 JESUS BON, BASILIO PO BOX 193965 SAN JUAN, PR 00919-3965	112846	Commonwealth of Puerto Rico	503(b)(9)	\$100,000.00	Commonwealth of Puerto Rico	Unsecured	\$100,000.00				
		Commonwealth of Puerto Rico	Secured	\$100,000.00							
		Commonwealth of Puerto Rico	Unsecured	\$100,000.00							
			Subtotal	\$300,000.00							
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$100,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$100,000.00.											
68 JOHNSON ROSARIO, EVELYN VILLA CADIZ 424 CALLE OLOT SAN JUAN, PR 00923	27751	Commonwealth of Puerto Rico	503(b)(9)	\$133,416.00*	Commonwealth of Puerto Rico	Unsecured	\$133,416.00*				
		Commonwealth of Puerto Rico	Secured	\$133,416.00*							
		Commonwealth of Puerto Rico	Unsecured	\$133,416.00*							
			Subtotal	\$400,248.00*							
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$133,416.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$133,416.00.											
69 JOHNSON ROSARIO, EVELYN J 424 CALLE OLOT VILLA CADIZ SAN JUAN, PR 00923	28524^	Commonwealth of Puerto Rico	503(b)(9)	\$42,192.96	Commonwealth of Puerto Rico	Unsecured	\$42,192.96				
		Commonwealth of Puerto Rico	Secured	\$42,192.96							
		Commonwealth of Puerto Rico	Unsecured	\$42,192.96							
			Subtotal	\$126,578.88							
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$42,192.96. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$42,192.96.											
^ Claim #28524 also contained on Exhibit A to the 337th Omnibus Claims Objection for Misclassified Claims											
70 LANTIGUA GARCIA, VIVIANA DR. QUEVEDO BAEZ BT 21 5TA SECCION LEVITTOWN TOA BAJA, PR 00949	85611^	Commonwealth of Puerto Rico	503(b)(9)	\$112,200.00	Commonwealth of Puerto Rico	Unsecured	\$112,200.00				
		Commonwealth of Puerto Rico	Secured	\$112,200.00							
		Commonwealth of Puerto Rico	Unsecured	\$112,200.00							
			Subtotal	\$336,600.00							
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$112,200.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$112,200.00.											
^ Claim #85611 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims											

\* Indicates claim contains unliquidated and/or undetermined amounts

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 Exhibit A - Schedule of Claims Subject to Three Hundred Forty-Seventh Omnibus Objection Page 20 of 46  
 Three Hundred and Forty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED						
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT				
71 LIMERY DONES, ABRAHAM C/ LEILA U-20 URB. LEVITOWN TOA BAJA, PR 00949	25267^	Commonwealth of Puerto Rico	503(b)(9)	\$40,773.24*	Commonwealth of Puerto Rico	Unsecured	\$40,773.24*				
		Commonwealth of Puerto Rico	Secured	\$40,773.24*							
		Commonwealth of Puerto Rico	Unsecured	\$40,773.24*							
		Subtotal		\$122,319.72*							
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$40,773.24. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$40,773.24.											
^ Claim #25267 also contained on Exhibit A to the 337th Omnibus Claims Objection for Misclassified Claims Claim #25267 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims											
72 LIMERY DONES, ABRAHAM URB LEVITTOWN U20 CALLE LEILA TOA BAJA, PR 00949	28721^	Commonwealth of Puerto Rico	503(b)(9)	\$158,400.00*	Commonwealth of Puerto Rico	Unsecured	\$158,400.00*				
		Commonwealth of Puerto Rico	Secured	\$158,400.00*							
		Subtotal		\$316,800.00*							
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$158,400.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$158,400.00.											
^ Claim #28721 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims											
73 LLADO-ESCUDERO, SARAH E. P.O. BOX 8632 CAGUAS, PR 00726	80847	Commonwealth of Puerto Rico	503(b)(9)	\$86,400.00*	Commonwealth of Puerto Rico	Unsecured	\$86,400.00*				
		Commonwealth of Puerto Rico	Secured	\$86,400.00*							
		Subtotal		\$172,800.00*							
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$86,400.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$86,400.00.											
74 LOBETO SANFELIZ, INES PO BOX 2055 ISABELA, PR 00662	2889^	Commonwealth of Puerto Rico	503(b)(9)	\$20,923.45	Commonwealth of Puerto Rico	Unsecured	\$20,923.45				
		Commonwealth of Puerto Rico	Secured	\$20,923.45							
		Commonwealth of Puerto Rico	Unsecured	\$20,923.45							
		Subtotal		\$62,770.35							
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$20,923.45. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$20,923.45.											
^ Claim #2889 also contained on Exhibit A to the 337th Omnibus Claims Objection for Misclassified Claims											

\* Indicates claim contains unliquidated and/or undetermined amounts

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 Exhibit A - Schedule of Claims Subject to Three Hundred Forty-Seventh Omnibus Objection Page 21 of 46  
 Three Hundred and Forty-Seventh Omnibus Objection  
 Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
75 LOBETO SANFELIZ, INES PO BOX 2055 ISABELA, PR 00662	47464^	Commonwealth of Puerto Rico	503(b)(9)	\$20,923.45	Commonwealth of Puerto Rico	Unsecured	\$20,923.45
		Commonwealth of Puerto Rico	Secured	\$20,923.45			
			Subtotal	\$41,846.90			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$20,923.45. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$20,923.45.							
^ Claim #47464 also contained on Exhibit A to the 337th Omnibus Claims Objection for Misclassified Claims							
76 LOPEZ GONZALEZ, SYLVIA D. BES. CAMPANILLA CALLE RAMON BEFANCES CASA 625 TOA BAJA, PR 00949	28114	Commonwealth of Puerto Rico	503(b)(9)	\$79,200.00	Commonwealth of Puerto Rico	Unsecured	\$79,200.00
		Commonwealth of Puerto Rico	Secured	\$79,200.00			
		Commonwealth of Puerto Rico	Unsecured	\$79,200.00			
			Subtotal	\$237,600.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$79,200.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$79,200.00.							
77 LOPEZ RODRIGUEZ, SANDRA I HC2 BOX 14684 CAROLINA, PR 00987	87087	Commonwealth of Puerto Rico	503(b)(9)	\$149,400.00	Commonwealth of Puerto Rico	Unsecured	\$149,400.00
		Commonwealth of Puerto Rico	Secured	\$149,400.00			
		Commonwealth of Puerto Rico	Unsecured	\$149,400.00			
			Subtotal	\$448,200.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$149,400.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$149,400.00.							
78 LOZADA FERNANDEZ, EVELYN BO. SANTA ROSA I HC 06 BOX 6894 GUAYNABO, PR 00971-9571	87873^	Commonwealth of Puerto Rico	503(b)(9)	\$144,000.00	Commonwealth of Puerto Rico	Unsecured	\$144,000.00
		Commonwealth of Puerto Rico	Secured	\$144,000.00			
		Commonwealth of Puerto Rico	Unsecured	\$144,000.00			
			Subtotal	\$432,000.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$144,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$144,000.00.							

^ Claim #87873 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims

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 Exhibit A - Schedule of Claims Subject to Three Hundred Forty-Seventh Omnibus O Page 22 of 46  
 Three Hundred and Forty-Seventh Omnibus Objection  
 Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
79 LUYANDO ASTACIO, ANGEL JAVIER PO BOX 89 HUMACAO, PR 00792	45872	Commonwealth of Puerto Rico	503(b)(9)	\$40,000.00	Commonwealth of Puerto Rico	Unsecured	\$40,000.00
		Commonwealth of Puerto Rico	Secured	\$40,000.00			
			Subtotal	\$80,000.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$40,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$40,000.00.							
80 MARIN ENCARNACION, GRACE H. (DERECHO PROPIO) PO BOX 7164 SAN JUAN, PR 00916	31113	Commonwealth of Puerto Rico	503(b)(9)	\$110,600.00*	Commonwealth of Puerto Rico	Unsecured	\$110,600.00*
		Commonwealth of Puerto Rico	Secured	\$110,600.00*			
		Commonwealth of Puerto Rico	Unsecured	\$110,600.00*			
			Subtotal	\$331,800.00*			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$110,600.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$110,600.00.							
81 MARRERO OCASIO, EVELYN I PO BOX 826 TRUJILLO ALTO, PR 00977	126802	Commonwealth of Puerto Rico	503(b)(9)	\$223,200.00	Commonwealth of Puerto Rico	Unsecured	\$223,200.00
		Commonwealth of Puerto Rico	Secured	\$223,200.00			
		Commonwealth of Puerto Rico	Unsecured	\$223,200.00			
			Subtotal	\$669,600.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$223,200.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$223,200.00.							
82 MARTINEZ CAMACHO, GERALDO HC 02 BOX 48607 VEGA BAJA, PR 00693	37932	Commonwealth of Puerto Rico	503(b)(9)	\$64,000.00	Commonwealth of Puerto Rico	Unsecured	\$64,000.00
		Commonwealth of Puerto Rico	Secured	\$64,000.00			
		Commonwealth of Puerto Rico	Unsecured	\$64,000.00			
			Subtotal	\$192,000.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$64,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$64,000.00.							

\* Indicates claim contains unliquidated and/or undetermined amounts

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 Exhibit A - Schedule of Claims Subject to Three Hundred Forty-Seventh Omnibus O Page 23 of 46  
 Three Hundred and Forty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
83 MARTINEZ JOFFRE, ALICIA M COND. LOS CANTIZALES EDIF.II APT.4-H SAN JUAN, PR 00926	27305	Commonwealth of Puerto Rico	503(b)(9)	\$115,200.00	Commonwealth of Puerto Rico	Unsecured	\$115,200.00
		Commonwealth of Puerto Rico	Secured	\$115,200.00			
		Commonwealth of Puerto Rico	Unsecured	\$115,200.00			
			Subtotal	\$345,600.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$115,200.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$115,200.00.							
84 MARTINEZ MENDOZA, ERIDANA PO BOX 7413 SAN JUAN, PR 00916-7413	85369	Commonwealth of Puerto Rico	503(b)(9)	\$14,400.00	Commonwealth of Puerto Rico	Unsecured	\$14,400.00
		Commonwealth of Puerto Rico	Secured	\$14,400.00			
		Commonwealth of Puerto Rico	Unsecured	\$14,400.00			
			Subtotal	\$43,200.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$14,400.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$14,400.00.							
85 MARTINEZ TORO, ANGEL LCDO. JESUS M. JIMENEZ APARTADO 3025 GUAYAMA, PR 00785	83067	Commonwealth of Puerto Rico	503(b)(9)	\$180,000.00*	Commonwealth of Puerto Rico	Unsecured	\$180,000.00*
		Commonwealth of Puerto Rico	Secured	\$180,000.00*			
			Subtotal	\$360,000.00*			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$180,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$180,000.00.							
86 MEDINA NAVEDO, EDWIN URB.FRONTERA C/JULIO ALVARADO #139 BAYAMON, PR 00619	17682^	Commonwealth of Puerto Rico	503(b)(9)	\$151,200.00*	Commonwealth of Puerto Rico	Unsecured	\$151,200.00*
		Commonwealth of Puerto Rico	Secured	\$151,200.00*			
			Subtotal	\$302,400.00*			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$151,200.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$151,200.00.							

<sup>^</sup> Claim #17682 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims

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 Exhibit A - Schedule of Claims Subject to Three Hundred Forty-Seventh Omnibus Objection Page 24 of 46  
 Three Hundred and Forty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
87 MEDINA RAMOS, DAMARIS 24980 CARRETERA 437 QUEBRADILLAS, PR 00678	120929	Commonwealth of Puerto Rico	503(b)(9)	\$75,600.00*	Commonwealth of Puerto Rico	Unsecured	\$75,600.00*
		Commonwealth of Puerto Rico	Secured	\$75,600.00*			
			Subtotal	\$151,200.00*			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$75,600.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$75,600.00.							
88 MEDINA REMIREZ, DORIS MABEL CALLE DR ESTEBAN DE ROSA BW 6 5 SECCION LEVITTOWN TOA BAJA, PR 00949	36012	Commonwealth of Puerto Rico	503(b)(9)	\$64,800.00	Commonwealth of Puerto Rico	Unsecured	\$64,800.00
		Commonwealth of Puerto Rico	Secured	\$64,800.00			
		Commonwealth of Puerto Rico	Unsecured	\$64,800.00			
			Subtotal	\$194,400.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$64,800.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$64,800.00.							
89 MELENDEZ ALVARADO, BETTY BUZON 206 URB. SIERRA REAL CAYEY, PR 00736-9004	124594^	Commonwealth of Puerto Rico	503(b)(9)	\$127,800.00	Commonwealth of Puerto Rico	Unsecured	\$127,800.00
		Commonwealth of Puerto Rico	Secured	\$127,800.00			
		Commonwealth of Puerto Rico	Unsecured	\$127,800.00			
			Subtotal	\$383,400.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$127,800.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$127,800.00.							
^ Claim #124594 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims							
90 MELENDEZ, SANTIAGO NUNEZ RR-37 BOX 5140 CALLE ROMANY SAN JUAN, PR 00926	31418^	Commonwealth of Puerto Rico	503(b)(9)	\$163,800.00*	Commonwealth of Puerto Rico	Unsecured	\$163,800.00*
		Commonwealth of Puerto Rico	Secured	\$163,800.00*			
		Commonwealth of Puerto Rico	Unsecured	\$163,800.00*			
			Subtotal	\$491,400.00*			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$163,800.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$163,800.00.							
^ Claim #31418 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims							

\* Indicates claim contains unliquidated and/or undetermined amounts

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 Exhibit A - Schedule of Claims Subject to Three Hundred Forty-Seventh Omnibus Objection Page 25 of 46  
 Three Hundred and Forty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED						
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT				
91 MIRANDA QUINONES, MYRNA L PO BOX 1746 TOA BAJA, PR 00951-1746	25688	Commonwealth of Puerto Rico	503(b)(9)	\$201,600.00	Commonwealth of Puerto Rico	Unsecured	\$201,600.00				
		Commonwealth of Puerto Rico	Secured	\$201,600.00							
		Commonwealth of Puerto Rico	Unsecured	\$201,600.00							
			Subtotal	\$604,800.00							
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$201,600.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$201,600.00.											
92 MOJICA BULTRON, SONIA M P O BOX 3026 BAYAMON, PR 00960	44400	Commonwealth of Puerto Rico	503(b)(9)	\$92,690.00	Commonwealth of Puerto Rico	Unsecured	\$92,690.00				
		Commonwealth of Puerto Rico	Secured	\$92,690.00							
		Commonwealth of Puerto Rico	Unsecured	\$92,690.00							
			Subtotal	\$278,070.00							
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$92,690.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$92,690.00.											
93 MOJICA BULTRON, SONIA M. PO BOX 3026 BAYAMON, PR 00960	27930^	Commonwealth of Puerto Rico	503(b)(9)	\$165,600.00	Commonwealth of Puerto Rico	Unsecured	\$165,600.00				
		Commonwealth of Puerto Rico	Secured	\$165,600.00							
		Commonwealth of Puerto Rico	Unsecured	\$165,600.00							
			Subtotal	\$496,800.00							
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$165,600.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$165,600.00.											
^ Claim #27930 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims											
94 MOLINA FERRER, MARIA C CALLE 115 BP-10 JARD DE COUNTRY CLUB CAROLINA, PR 00983	43315^	Commonwealth of Puerto Rico	503(b)(9)	\$122,400.00	Commonwealth of Puerto Rico	Unsecured	\$122,400.00				
		Commonwealth of Puerto Rico	Secured	\$122,400.00							
		Commonwealth of Puerto Rico	Unsecured	\$122,400.00							
			Subtotal	\$367,200.00							
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$122,400.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$122,400.00.											
^ Claim #43315 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims											

\* Indicates claim contains unliquidated and/or undetermined amounts

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 Exhibit A - Schedule of Claims Subject to Three Hundred Forty-Seventh Omnibus Objection Page 26 of 46  
 Three Hundred and Forty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
95 MORALES COLON, ROSANA C/410 BLQ 143 #20 VILLA CAROLINA CAROLINA, PR 00987	78005	Commonwealth of Puerto Rico	503(b)(9)	\$57,600.00	Commonwealth of Puerto Rico	Unsecured	\$57,600.00
		Commonwealth of Puerto Rico	Secured	\$57,600.00			
		Commonwealth of Puerto Rico	Unsecured	\$57,600.00			
			Subtotal	\$172,800.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$57,600.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$57,600.00.							
96 MORALES COLON, VILMARIE VILLA CAROLINA BLQ 143 20 CALLE 410 CAROLINA, PR 00985	20553	Commonwealth of Puerto Rico	503(b)(9)	\$108,000.00	Commonwealth of Puerto Rico	Unsecured	\$108,000.00
		Commonwealth of Puerto Rico	Secured	\$108,000.00			
		Commonwealth of Puerto Rico	Unsecured	\$108,000.00			
			Subtotal	\$324,000.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$108,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$108,000.00.							
97 MORALES ENCARNACION, HOMERO 313 MIRADORES DEL YUNGUE RIO GRANDE, PR 00745	67537	Commonwealth of Puerto Rico	503(b)(9)	\$122,400.00*	Commonwealth of Puerto Rico	Unsecured	\$122,400.00*
		Commonwealth of Puerto Rico	Secured	\$122,400.00*			
			Subtotal	\$244,800.00*			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$122,400.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$122,400.00.							
98 MUÑOZ LOPEZ, TANIA M. COND. PORTALES DE SAN JUAN APT B-110 RIO PIEDRAS SAN JUAN, PR 00924	51184	Commonwealth of Puerto Rico	503(b)(9)	\$129,600.00	Commonwealth of Puerto Rico	Unsecured	\$129,600.00
		Commonwealth of Puerto Rico	Secured	\$129,600.00			
		Commonwealth of Puerto Rico	Unsecured	\$129,600.00			
			Subtotal	\$388,800.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$129,600.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$129,600.00.							

\* Indicates claim contains unliquidated and/or undetermined amounts

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 Exhibit A - Schedule of Claims Subject to Three Hundred Forty-Seventh Omnibus Objection Page 27 of 46  
 Three Hundred and Forty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
99 MUSSENDEN MIRANDA, IVELISSE URB PARQUE FLAMINGO 94 CALLE PARTENON BAYAMON, PR 00959	28731	Commonwealth of Puerto Rico	503(b)(9)	\$72,000.00	Commonwealth of Puerto Rico	Unsecured	\$72,000.00
		Commonwealth of Puerto Rico	Secured	\$72,000.00			
		Commonwealth of Puerto Rico	Unsecured	\$72,000.00			
			Subtotal	\$216,000.00			

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$72,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$72,000.00.

100 NANGO LASSALLE, EPIFANIO 3000 MARGINAL BALDORIOTY APT 11-K COND INTERSUITES CAROLINA, PR 00979	120735^	Commonwealth of Puerto Rico	503(b)(9)	\$122,400.00	Commonwealth of Puerto Rico	Unsecured	\$122,400.00
		Commonwealth of Puerto Rico	Secured	\$122,400.00			
		Commonwealth of Puerto Rico	Unsecured	\$122,400.00			
			Subtotal	\$367,200.00			

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$122,400.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$122,400.00.

<sup>^</sup> Claim #120735 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims

101 NAVARRO CANCEL, IVELISSE URB LAS LOMAS SO1686 CALLE 34 SAN JUAN, PR 00921	28171	Commonwealth of Puerto Rico	503(b)(9)	\$204,600.00	Commonwealth of Puerto Rico	Unsecured	\$204,600.00
		Commonwealth of Puerto Rico	Secured	\$204,600.00			
		Commonwealth of Puerto Rico	Unsecured	\$204,600.00			
			Subtotal	\$613,800.00			

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$204,600.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$204,600.00.

102 NAVARRO ROSARIO, ELIS N. COND VILLAS DEL GIGANTE 500 CALLE PASEO REAL APT520 CAROLINA, PR 00987	31601	Commonwealth of Puerto Rico	503(b)(9)	\$171,000.00	Commonwealth of Puerto Rico	Unsecured	\$171,000.00
		Commonwealth of Puerto Rico	Secured	\$171,000.00			
		Commonwealth of Puerto Rico	Unsecured	\$171,000.00			
			Subtotal	\$513,000.00			

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$171,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$171,000.00.

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 Exhibit A - Schedule of Claims Subject to Three Hundred Forty-Seventh Omnibus Objection Page 28 of 46  
 Three Hundred and Forty-Seventh Omnibus Objection  
 Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED						
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT				
103 NAZARIO TORRES, HELGA PO BOX 815 CIDRA, PR 00739-0815	66344	Commonwealth of Puerto Rico	503(b)(9)	\$136,800.00	Commonwealth of Puerto Rico	Unsecured	\$136,800.00				
		Commonwealth of Puerto Rico	Secured	\$136,800.00							
		Commonwealth of Puerto Rico	Unsecured	\$136,800.00							
			Subtotal	\$410,400.00							
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$136,800.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$136,800.00.											
104 NEGRON LOPEZ, MILAGROS 84 CALLE POPULAR SAN JUAN, PR 00917	80812	Commonwealth of Puerto Rico	503(b)(9)	\$180,000.00*	Commonwealth of Puerto Rico	Unsecured	\$180,000.00*				
		Commonwealth of Puerto Rico	Secured	\$180,000.00*							
			Subtotal	\$360,000.00*							
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$180,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$180,000.00.											
105 NEGRON MILLAN, YVONNE SANTA MARIA MAYOR A 10 CALLE 19 HUMACAO, PR 00791	27083^	Commonwealth of Puerto Rico	503(b)(9)	\$129,600.00	Commonwealth of Puerto Rico	Unsecured	\$129,600.00				
		Commonwealth of Puerto Rico	Secured	\$129,600.00							
		Commonwealth of Puerto Rico	Unsecured	\$129,600.00							
			Subtotal	\$388,800.00							
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$129,600.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$129,600.00.											
^ Claim #27083 also contained on Exhibit A to the 337th Omnibus Claims Objection for Misclassified Claims Claim #27083 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims											
106 NIEVES RIVERA, ANGEL URB. DORADO DEL MAR H 04 CALLE PELICANO DORADO, PR 00646	66309	Commonwealth of Puerto Rico	503(b)(9)	\$216,000.00*	Commonwealth of Puerto Rico	Unsecured	\$216,000.00*				
		Commonwealth of Puerto Rico	Secured	\$216,000.00*							
			Subtotal	\$432,000.00*							
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$216,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$216,000.00.											

\* Indicates claim contains unliquidated and/or undetermined amounts

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 Exhibit A - Schedule of Claims Subject to Three Hundred Forty-Seventh Omnibus Objection  
 Three Hundred and Forty-Seventh Omnibus Objection  
 Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
107 OLIVERO FILOMENO, JOSIAN URB PARQUE ECUESTRE L 23 CALLE THE KID CAROLINA, PR 00987	26262	Commonwealth of Puerto Rico	503(b)(9)	\$100,800.00	Commonwealth of Puerto Rico	Unsecured	\$100,800.00
		Commonwealth of Puerto Rico	Secured	\$100,800.00			
		Commonwealth of Puerto Rico	Unsecured	\$100,800.00			
			Subtotal	\$302,400.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$100,800.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$100,800.00.							
108 ORTA ROMERO, MARITZA I 213 CALLE TAPIA SAN JUAN, PR 00911	23067	Commonwealth of Puerto Rico	503(b)(9)	\$129,600.00	Commonwealth of Puerto Rico	Unsecured	\$129,600.00
		Commonwealth of Puerto Rico	Secured	\$129,600.00			
		Commonwealth of Puerto Rico	Unsecured	\$129,600.00			
			Subtotal	\$388,800.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$129,600.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$129,600.00.							
109 ORTIZ MORALES, YOLANDA URB. LA COSTA GARDENS HOMES 188 CALLE ORQUIDEA FAJARDO, PR 00738	106248	Commonwealth of Puerto Rico	503(b)(9)	\$100,800.00*	Commonwealth of Puerto Rico	Unsecured	\$100,800.00*
		Commonwealth of Puerto Rico	Secured	\$100,500.00*			
		Commonwealth of Puerto Rico	Unsecured	\$100,500.00*			
			Subtotal	\$301,800.00*			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$100,800.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$100,800.00.							
110 ORTIZ RIVERA, JULIO ANGEL 371/2 PARK ST APT B VERNON, CT 06066	171582	Commonwealth of Puerto Rico	503(b)(9)	\$4,984.00	Commonwealth of Puerto Rico	Unsecured	\$4,984.00
		Commonwealth of Puerto Rico	Secured	\$4,984.00			
		Commonwealth of Puerto Rico	Unsecured	\$4,984.00			
			Subtotal	\$14,952.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$4,984.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$4,984.00.							

\* Indicates claim contains unliquidated and/or undetermined amounts

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 Exhibit A - Schedule of Claims Subject to Three Hundred Forty-Seventh Omnibus O Page 30 of 46  
 Three Hundred and Forty-Seventh Omnibus Objection  
 Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
111 ORTIZ RODRIGUEZ, GLORIA I. SABANA GARDENS 2-2 CALLE 5 CAROLINA, PR 00983	48014	Commonwealth of Puerto Rico	503(b)(9)	\$100,800.00	Commonwealth of Puerto Rico	Unsecured	\$100,800.00
		Commonwealth of Puerto Rico	Secured	\$100,800.00			
		Commonwealth of Puerto Rico	Unsecured	\$100,800.00			
			Subtotal	\$302,400.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$100,800.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$100,800.00.							
112 ORTIZ SANCHEZ, FABIAN VILLA CAROLINA 5TA EXT 188 6 CALLE 517 CAROLINA, PR 00985	29483	Commonwealth of Puerto Rico	503(b)(9)	\$216,000.00	Commonwealth of Puerto Rico	Unsecured	\$216,000.00
		Commonwealth of Puerto Rico	Secured	\$216,000.00			
		Commonwealth of Puerto Rico	Unsecured	\$216,000.00			
			Subtotal	\$648,000.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$216,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$216,000.00.							
113 PADIN MARTINEZ, IRIS REBECCA M-11 CALLE SENDA DE LA ROSADA URB. QUINTAS DEL RIO BAYAMON, PR 00961	34262	Commonwealth of Puerto Rico	503(b)(9)	\$36,000.00	Commonwealth of Puerto Rico	Unsecured	\$36,000.00
		Commonwealth of Puerto Rico	Secured	\$36,000.00			
		Commonwealth of Puerto Rico	Unsecured	\$36,000.00			
			Subtotal	\$108,000.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$36,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$36,000.00.							
114 PENALOZA CLEMENTE, CARMEN APT 2002 CALLE 310 FORTUNATO VIZCARRONDO CAROLINA, PR 00985	82981	Commonwealth of Puerto Rico	503(b)(9)	\$43,200.00	Commonwealth of Puerto Rico	Unsecured	\$43,200.00
		Commonwealth of Puerto Rico	Secured	\$43,200.00			
		Commonwealth of Puerto Rico	Unsecured	\$43,200.00			
			Subtotal	\$129,600.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$43,200.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$43,200.00.							

\* Indicates claim contains unliquidated and/or undetermined amounts

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 Exhibit A - Schedule of Claims Subject to Three Hundred Forty-Seventh Omnibus Objection Page 31 of 46  
 Three Hundred and Forty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED						
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT				
115 PEREZ PENALOZA, ZHADYA P RR 2 BOX 252 CAROLINA, PR 00987	45764^	Commonwealth of Puerto Rico	503(b)(9)	\$20,059.92	Commonwealth of Puerto Rico	Unsecured	\$20,059.92				
		Commonwealth of Puerto Rico	Secured	\$20,059.92							
		Commonwealth of Puerto Rico	Unsecured	\$20,059.92							
			Subtotal	\$60,179.76							
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$20,059.92. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$20,059.92.											
^ Claim #45764 also contained on Exhibit A to the 337th Omnibus Claims Objection for Misclassified Claims Claim #45764 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims											
116 PEREZ PENALOZA, ZHADYA P RR 2 BOX 252 CAROLINA, PR 00987	25578^	Commonwealth of Puerto Rico	503(b)(9)	\$50,400.00*	Commonwealth of Puerto Rico	Unsecured	\$50,400.00*				
		Commonwealth of Puerto Rico	Secured	\$50,400.00*							
		Commonwealth of Puerto Rico	Unsecured	\$50,400.00*							
			Subtotal	\$151,200.00*							
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$50,400.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$50,400.00.											
^ Claim #25578 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims											
117 PEREZ TORRES, ANGEL PASEO CLARO 3226 3RA. SECCIN LEVITTOWN TOA BAJA, PR 00949	25432	Commonwealth of Puerto Rico	503(b)(9)	\$50,400.00	Commonwealth of Puerto Rico	Unsecured	\$50,400.00				
		Commonwealth of Puerto Rico	Secured	\$50,400.00							
		Commonwealth of Puerto Rico	Unsecured	\$50,400.00							
			Subtotal	\$151,200.00							
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$50,400.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$50,400.00.											
118 PEREZ TORRES, JENNIFER E URB LAS GOVIOTAS E 23 CALLE REAL TOA BAJA, PR 00949	19846	Commonwealth of Puerto Rico	503(b)(9)	\$79,200.00	Commonwealth of Puerto Rico	Unsecured	\$79,200.00				
		Commonwealth of Puerto Rico	Secured	\$79,200.00							
		Commonwealth of Puerto Rico	Unsecured	\$79,200.00							
			Subtotal	\$237,600.00							
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$79,200.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$79,200.00.											

\* Indicates claim contains unliquidated and/or undetermined amounts

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 Exhibit A - Schedule of Claims Subject to Three Hundred Forty-Seventh Omnibus Objection Page 32 of 46  
 Three Hundred and Forty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
119 PIZARRO CASTRO, MARIBEL URB ROSA MARIA E 23 CALLE 4 CAROLINA, PR 00985	29982^	Commonwealth of Puerto Rico	503(b)(9)	\$151,200.00*	Commonwealth of Puerto Rico	Unsecured	\$151,200.00*
		Commonwealth of Puerto Rico	Secured	\$151,200.00*			
			Subtotal	\$302,400.00*			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$151,200.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$151,200.00.							
^ Claim #29982 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims							
120 QUINONES PEREZ, CARMEN C/ LINCE #780 DOS PINOS SAN JUAN, PR 00923	87658	Commonwealth of Puerto Rico	503(b)(9)	\$90,600.00	Commonwealth of Puerto Rico	Unsecured	\$90,600.00
		Commonwealth of Puerto Rico	Secured	\$90,600.00			
		Commonwealth of Puerto Rico	Unsecured	\$90,600.00			
			Subtotal	\$271,800.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$90,600.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$90,600.00.							
121 RAMOS CARRILLO, JAVIER A CALLE JERUZALEM 438 SABANA LLANA RIO PIEDRAS SAN JUAN, PR 00924	14972	Commonwealth of Puerto Rico	503(b)(9)	\$43,200.00*	Commonwealth of Puerto Rico	Unsecured	\$43,200.00*
		Commonwealth of Puerto Rico	Secured	\$43,200.00*			
			Subtotal	\$86,400.00*			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$43,200.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$43,200.00.							
122 REY GONZALEZ, MARIA DEL R. 7000 CARR. 844 APT. 173 SAN JUAN, PR 00926	124193	Commonwealth of Puerto Rico	503(b)(9)	\$21,600.00*	Commonwealth of Puerto Rico	Unsecured	\$21,600.00*
		Commonwealth of Puerto Rico	Secured	\$21,600.00*			
			Subtotal	\$43,200.00*			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$21,600.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$21,600.00.							
123 REYES CAPPOBIANCO, ANA ESTHER URB. PARQUE ECUESTRIE CALLE EL TITAN H-7 CAROLINA, PR 00987	81666^	Commonwealth of Puerto Rico	503(b)(9)	\$35,894.04	Commonwealth of Puerto Rico	Unsecured	\$35,894.04
		Commonwealth of Puerto Rico	Secured	\$35,894.04			
		Commonwealth of Puerto Rico	Unsecured	\$35,894.04			
			Subtotal	\$107,682.12			

\* Indicates claim contains unliquidated and/or undetermined amounts

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 Three Hundred and Forty-Seventh Omnibus Objection  
 Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED			
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT	
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$35,894.04. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$35,894.04.								
^ Claim #81666 also contained on Exhibit A to the 337th Omnibus Claims Objection for Misclassified Claims								
124	REYES CAPPOLIANCO, ANA ESTHER URB. PARQUE ECUUSTRAL CALLE EL TITAN H-7 CAROLINA, PR 00987	51051	Commonwealth of Puerto Rico Commonwealth of Puerto Rico Commonwealth of Puerto Rico	503(b)(9) Secured Unsecured	\$158,400.00 \$158,400.00 \$158,400.00	Commonwealth of Puerto Rico	Unsecured	\$158,400.00
				Subtotal	\$475,200.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$158,400.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$158,400.00.								
125	REYES GONZALEZ, RAMON ELIAS HC-12 BOX 111 HUMACAO, PR 00791	34384	Commonwealth of Puerto Rico Commonwealth of Puerto Rico Commonwealth of Puerto Rico	503(b)(9) Secured Unsecured	Undetermined* \$72,000.00* \$72,000.00*	Commonwealth of Puerto Rico	Unsecured	\$72,000.00*
				Subtotal	\$144,000.00*			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$72,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$72,000.00.								
126	REYES ROSARIO, MARIA M BO. BUEN CONSEJO CALLE VALLEJO 1226 SAN JUAN, PR 00926	38605	Commonwealth of Puerto Rico Commonwealth of Puerto Rico	503(b)(9) Secured	\$223,200.00 \$223,200.00	Commonwealth of Puerto Rico	Unsecured	\$223,200.00
				Subtotal	\$446,400.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$223,200.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$223,200.00.								
127	RIOS JIMENEZ, IVAN HC 2 BOX 14684 CAROLINA, PR 00987-9722	105171	Commonwealth of Puerto Rico Commonwealth of Puerto Rico	503(b)(9) Secured	\$158,400.00* \$158,400.00*	Commonwealth of Puerto Rico	Unsecured	\$158,400.00*
				Subtotal	\$316,800.00*			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$158,400.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$158,400.00.								

\* Indicates claim contains unliquidated and/or undetermined amounts

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 Exhibit A - Schedule of Claims Subject to Three Hundred Forty-Seventh Omnibus Objection Page 34 of 46  
 Three Hundred and Forty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
128 RIVERA CENTENO , IVETTE URB ROLLING HILLS C91 C BRASIL CAROLINA, PR 00987	24752^	Commonwealth of Puerto Rico	503(b)(9)	\$106,200.00	Commonwealth of Puerto Rico	Unsecured	\$106,200.00
		Commonwealth of Puerto Rico	Secured	\$106,200.00			
		Commonwealth of Puerto Rico	Unsecured	\$106,200.00			
			Subtotal	\$318,600.00			

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$106,200.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$106,200.00.

<sup>^</sup> Claim #24752 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims

129 RIVERA COLON, NACHELYN M. PO BOX 550 CANOVANAS, PR 00729	84114	Commonwealth of Puerto Rico	503(b)(9)	\$21,600.00	Commonwealth of Puerto Rico	Unsecured	\$21,600.00
		Commonwealth of Puerto Rico	Secured	\$21,600.00			
		Commonwealth of Puerto Rico	Unsecured	\$21,600.00			
			Subtotal	\$64,800.00			

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$21,600.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$21,600.00.

130 RIVERA GONZALEZ, MINELLIE HD-25 CALLE 221 URB. COUNTRY CLUB CAROLINA, PR 00982	49405	Commonwealth of Puerto Rico	503(b)(9)	\$100,800.00	Commonwealth of Puerto Rico	Unsecured	\$100,800.00
		Commonwealth of Puerto Rico	Secured	\$100,800.00			
		Commonwealth of Puerto Rico	Unsecured	\$100,800.00			
			Subtotal	\$302,400.00			

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$100,800.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$100,800.00.

131 RIVERA HERNANDEZ, ZAIDA LOMAS VERDES 4417 YAGRUMO BAYAMON, PR 00956	31837^	Commonwealth of Puerto Rico	503(b)(9)	\$93,600.00	Commonwealth of Puerto Rico	Unsecured	\$93,600.00
		Commonwealth of Puerto Rico	Secured	\$93,600.00			
		Commonwealth of Puerto Rico	Unsecured	\$93,600.00			
			Subtotal	\$280,800.00			

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$93,600.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$93,600.00.

<sup>^</sup> Claim #31837 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims

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Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
132 RIVERA NEGRON, XAVIER A BDA LAS MONJAS 107 C PEPE DIAZ SAN JUAN, PR 00917	122423	Commonwealth of Puerto Rico	503(b)(9)	\$64,800.00	Commonwealth of Puerto Rico	Unsecured	\$64,800.00
		Commonwealth of Puerto Rico	Secured	\$64,800.00			
		Commonwealth of Puerto Rico	Unsecured	\$64,800.00			
			Subtotal	\$194,400.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$64,800.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$64,800.00.							
133 RIVERA PEREZ, ROSA A. URB. QUINTAS DE CANOVANAS C/4 # 441 CANOVANAS, PR 00729	82998	Commonwealth of Puerto Rico	503(b)(9)	\$104,400.00	Commonwealth of Puerto Rico	Unsecured	\$104,400.00
		Commonwealth of Puerto Rico	Secured	\$104,400.00			
		Commonwealth of Puerto Rico	Unsecured	\$104,400.00			
			Subtotal	\$313,200.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$104,400.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$104,400.00.							
134 RIVERA RIVAS, ARMANDO DAVID F. CASTILLO HERRERA 1506 PASEO FAGOT SUITE #3 PONCE, PR 00716-2302	33403	Commonwealth of Puerto Rico	503(b)(9)	\$44,279.43*	Commonwealth of Puerto Rico	Unsecured	\$44,279.43*
		Commonwealth of Puerto Rico	Unsecured	\$44,279.43*			
			Subtotal	\$88,558.86*			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. In addition, claimant asserted a total claim amount of \$44,279.43. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$44,279.43.							
135 RIVERA SANTOS, NILSA M. 313 PLEIADOS DEL YUNQUE RIO GRANDE, PR 00745	29513^	Commonwealth of Puerto Rico	503(b)(9)	\$144,000.00	Commonwealth of Puerto Rico	Unsecured	\$144,000.00
		Commonwealth of Puerto Rico	Secured	\$144,000.00			
		Commonwealth of Puerto Rico	Unsecured	\$144,000.00			
			Subtotal	\$432,000.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$144,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$144,000.00.							

<sup>\*</sup> Claim #29513 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims

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 Three Hundred and Forty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED						
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT				
136 RIVERA VILLEGAS, KARLA M. URB. LOS DOMINICOS CALLE SAN MATEO A-8 BAYAMON, PR 00957	35509	Commonwealth of Puerto Rico	503(b)(9)	\$64,800.00	Commonwealth of Puerto Rico	Unsecured	\$64,800.00				
		Commonwealth of Puerto Rico	Secured	\$64,800.00							
		Commonwealth of Puerto Rico	Unsecured	\$64,800.00							
			Subtotal	\$194,400.00							
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$64,800.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$64,800.00.											
137 RODRIGUEZ ALVARADO, HILDA I. #500 GUAYANILLA COND. TOWNHOUSE APT 806 SAN JUAN, PR 00923	34843	Commonwealth of Puerto Rico	503(b)(9)	\$93,600.00	Commonwealth of Puerto Rico	Unsecured	\$93,600.00				
		Commonwealth of Puerto Rico	Secured	\$93,600.00							
		Commonwealth of Puerto Rico	Unsecured	\$93,600.00							
			Subtotal	\$280,800.00							
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$93,600.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$93,600.00.											
138 RODRIGUEZ CARDI, ENEROLIZA CALLE RAFAEL ALONZO TORRES #1765 SAN JUAN, PR 00921	27607^	Commonwealth of Puerto Rico	503(b)(9)	\$53,730.48	Commonwealth of Puerto Rico	Unsecured	\$53,730.48				
		Commonwealth of Puerto Rico	Secured	\$53,730.48							
		Commonwealth of Puerto Rico	Unsecured	\$53,730.48							
			Subtotal	\$161,191.44							
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$53,730.48. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$53,730.48.											
^ Claim #27607 also contained on Exhibit A to the 337th Omnibus Claims Objection for Misclassified Claims											
Claim #27607 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims											
139 RODRIGUEZ CARDI, ENEROLIZA CALLE RAFAEL ALONZO TORRES #1765 SAN JUAN, PR 00921	31424^	Commonwealth of Puerto Rico	503(b)(9)	\$230,400.00*	Commonwealth of Puerto Rico	Unsecured	\$230,400.00*				
		Commonwealth of Puerto Rico	Secured	\$230,400.00*							
		Commonwealth of Puerto Rico	Unsecured	\$230,400.00*							
			Subtotal	\$691,200.00*							
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$230,400.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$230,400.00.											
^ Claim #31424 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims											

\* Indicates claim contains unliquidated and/or undetermined amounts

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Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
140 RODRIGUEZ CASELLAS, ZINA URB PARQUE ECUESTRE L 23 THE KID CAROLINA, PR 00987	31313	Commonwealth of Puerto Rico	503(b)(9)	\$100,800.00	Commonwealth of Puerto Rico	Unsecured	\$100,800.00
		Commonwealth of Puerto Rico	Secured	\$100,800.00			
		Commonwealth of Puerto Rico	Unsecured	\$100,800.00			
			Subtotal	\$302,400.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$100,800.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$100,800.00.							
141 RODRIGUEZ CASTRO, ERICK HC-01 BOX 11648 CAROLINA, PR 00985	74159	Commonwealth of Puerto Rico	503(b)(9)	\$108,000.00	Commonwealth of Puerto Rico	Unsecured	\$108,000.00
		Commonwealth of Puerto Rico	Secured	\$108,000.00			
		Commonwealth of Puerto Rico	Unsecured	\$108,000.00			
			Subtotal	\$324,000.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$108,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$108,000.00.							
142 RODRIGUEZ CEDENO, JOSE M PO BOX 7126 PONCE, PR 00732	6296	Commonwealth of Puerto Rico	503(b)(9)	\$75,000.00	Commonwealth of Puerto Rico	Unsecured	\$75,000.00
		Commonwealth of Puerto Rico	Secured	\$75,000.00			
			Subtotal	\$150,000.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$75,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$75,000.00.							
143 RODRIGUEZ COLON, JOSE ALBERTO URB. VILLAS DE CANEY II 6 C/ GUARIONEX TRUJILLO ALTO, PR 00976	14950	Commonwealth of Puerto Rico	503(b)(9)	\$108,000.00	Commonwealth of Puerto Rico	Unsecured	\$108,000.00
		Commonwealth of Puerto Rico	Secured	\$108,000.00			
			Subtotal	\$216,000.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$108,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$108,000.00.							

\* Indicates claim contains unliquidated and/or undetermined amounts

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Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
144 RODRIGUEZ MELENDEZ, JOSE M. URB. VILLA FONTANA VIA 63 3K-N1 CAROLINA, PR 00983	2535	Puerto Rico Highways and Transportation Authority	503(b)(9)	Undetermined*	Puerto Rico Highways and Transportation Authority	Unsecured	\$143,410.00*
		Puerto Rico Highways and Transportation Authority	Secured	\$143,410.00*			
		Puerto Rico Highways and Transportation Authority	Unsecured	\$143,410.00*			
			Subtotal	\$286,820.00*			

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$143,410.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$143,410.00.

145 RODRIGUEZ OLIVERAS, MIRIAM CALLE 129 BX-27 JARDINES DE COUNTRY CLUB CAROLINA, PR 00985	20526^	Commonwealth of Puerto Rico	503(b)(9)	\$164,400.00	Commonwealth of Puerto Rico	Unsecured	\$164,400.00
		Commonwealth of Puerto Rico	Secured	\$164,400.00			
		Commonwealth of Puerto Rico	Unsecured	\$164,400.00			
			Subtotal	\$493,200.00			

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$164,400.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$164,400.00.

<sup>^</sup> Claim #20526 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims

146 RODRIGUEZ CALDERON, LEYKA M. HC 02 BOX 7422 PINONES LOIZA, PR 00772	79166	Commonwealth of Puerto Rico	503(b)(9)	\$36,000.00	Commonwealth of Puerto Rico	Unsecured	\$36,000.00
		Commonwealth of Puerto Rico	Secured	\$36,000.00			
		Commonwealth of Puerto Rico	Unsecured	\$36,000.00			
			Subtotal	\$108,000.00			

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$36,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$36,000.00.

147 ROMAN DIAZ, JORGE URB LOMA ALTA E 6 CALLE 1 CAROLINA, PR 00987	33532	Commonwealth of Puerto Rico	503(b)(9)	\$93,600.00	Commonwealth of Puerto Rico	Unsecured	\$93,600.00
		Commonwealth of Puerto Rico	Secured	\$93,600.00			
		Commonwealth of Puerto Rico	Unsecured	\$93,600.00			
			Subtotal	\$280,800.00			

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$93,600.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$93,600.00.

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Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
148 ROSA RUIZ, RAQUEL URB ALTAMESA 1661 CALLE SANTA MONICA SAN JUAN, PR 00921-4320	35838	Commonwealth of Puerto Rico	503(b)(9)	\$29,000.00*	Commonwealth of Puerto Rico	Unsecured	\$29,000.00*
		Commonwealth of Puerto Rico	Secured	\$29,000.00*			
			Subtotal	\$58,000.00*			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$29,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$29,000.00.							
149 ROSARIO ALVAREZ, YOLANDA URB METROPOLIS 41 2P27 CAROLINA, PR 00987	22480	Commonwealth of Puerto Rico	503(b)(9)	\$100,800.00	Commonwealth of Puerto Rico	Unsecured	\$100,800.00
		Commonwealth of Puerto Rico	Secured	\$100,800.00			
		Commonwealth of Puerto Rico	Unsecured	\$100,800.00			
			Subtotal	\$302,400.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$100,800.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$100,800.00.							
150 ROSARIO ALVAREZ, YOLANDA URB METROPOLIS 2 P 27 CALLE 41 CAROLINA, PR 00987	25824^	Commonwealth of Puerto Rico	503(b)(9)	\$95,782.80	Commonwealth of Puerto Rico	Unsecured	\$95,782.80
		Commonwealth of Puerto Rico	Secured	\$95,782.80			
			Subtotal	\$191,565.60			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$95,782.80. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$95,782.80.							
^ Claim #25824 also contained on Exhibit A to the 337th Omnibus Claims Objection for Misclassified Claims							
151 RUIZ GUADARRAMA, ARNOLD D URB MARIOLGA H 9 CALLE SAN BERNARDO CAGUAS, PR 00725	12256	Commonwealth of Puerto Rico	503(b)(9)	\$856,620.00*	Commonwealth of Puerto Rico	Unsecured	\$856,620.00*
		Commonwealth of Puerto Rico	Secured	\$856,620.00*			
		Commonwealth of Puerto Rico	Unsecured	Undetermined*			
			Subtotal	\$1,713,240.00*			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$856,620. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$856,620.							

\* Indicates claim contains unliquidated and/or undetermined amounts

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 Exhibit A - Schedule of Claims Subject to Three Hundred Forty-Seventh Omnibus Objection  
 Three Hundred and Forty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
152 RUIZ RIVERA, NILDA 2DA EXT SANTA ELENA C 15 CALLE GIRASOL GUAYANILLA, PR 00656	34885	Commonwealth of Puerto Rico	503(b)(9)	\$64,800.00	Commonwealth of Puerto Rico	Unsecured	\$64,800.00
		Commonwealth of Puerto Rico	Secured	\$64,800.00			
		Commonwealth of Puerto Rico	Unsecured	\$64,800.00			
			Subtotal	\$194,400.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$64,800.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$64,800.00.							
153 SALAS UGARTE, JUAN LA MONJAS 84 C/ POPULAR SAN JUAN, PR 00917	128149	Commonwealth of Puerto Rico	503(b)(9)	\$136,800.00*	Commonwealth of Puerto Rico	Unsecured	\$136,800.00*
		Commonwealth of Puerto Rico	Secured	\$136,800.00*			
			Subtotal	\$273,600.00*			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$136,800.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$136,800.00.							
154 SALDANA BETANCOURT, VIVIAN HC04 BOX 8614 BO CUBUY CANOVANAS, PR 00729	109400	Commonwealth of Puerto Rico	503(b)(9)	\$93,600.00	Commonwealth of Puerto Rico	Unsecured	\$93,600.00
		Commonwealth of Puerto Rico	Secured	\$93,600.00			
			Subtotal	\$187,200.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$93,600.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$93,600.00.							
155 SANCHEZ RAMOS, CARMEN A BO CAMPANILLAS 172 C/ IGLESIAS TOA BAJA, PR 00949	25014	Commonwealth of Puerto Rico	503(b)(9)	\$8,000.00*	Commonwealth of Puerto Rico	Unsecured	\$8,000.00*
		Commonwealth of Puerto Rico	Secured	\$8,000.00*			
		Commonwealth of Puerto Rico	Unsecured	\$8,000.00*			
			Subtotal	\$24,000.00*			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$8,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$8,000.00.							
156 SANTIAGO DIAZ, EVELYN VIA 3 2LR 621 VILLA FONTANA CAROLINA, PR 00983	35757	Commonwealth of Puerto Rico	Secured	\$45,000.00	Commonwealth of Puerto Rico	Unsecured	\$45,000.00
		Commonwealth of Puerto Rico	Unsecured	\$45,000.00			
			Subtotal	\$90,000.00			
Reason: The claimant failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$45,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$45,000.00.							

\* Indicates claim contains unliquidated and/or undetermined amounts

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 Exhibit A - Schedule of Claims Subject to Three Hundred Forty-Seventh Omnibus Objection Page 41 of 46  
 Three Hundred and Forty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
157 SANTIAGO ECHEVERRIA, ISMAEL PO BOX 1097 PATILLAS, PR 00723	61232	Commonwealth of Puerto Rico Commonwealth of Puerto Rico	503(b)(9) Secured	\$30,000.00* \$30,000.00*	Commonwealth of Puerto Rico	Unsecured	\$30,000.00*
			Subtotal	\$60,000.00*			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$30,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$30,000.00.							
158 SANTIAGO FALERO, LORIANNE COOP VIVENDAS ROLLING HILLS BUZON 152 APTO G 8 CAROLINA, PR 00987	112161	Commonwealth of Puerto Rico Commonwealth of Puerto Rico	503(b)(9) Secured	\$14,400.00* \$14,400.00*	Commonwealth of Puerto Rico	Unsecured	\$14,400.00*
			Subtotal	\$28,800.00*			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$14,400.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$14,400.00.							
159 SANTIAGO SERRANO, MADELINE COND WHITE TOWER APT 511 SAN JUAN, PR 00921	25012	Commonwealth of Puerto Rico Commonwealth of Puerto Rico Commonwealth of Puerto Rico	503(b)(9) Secured Unsecured	\$115,200.00 \$115,200.00 \$115,200.00	Commonwealth of Puerto Rico	Unsecured	\$115,200.00
			Subtotal	\$345,600.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$115,200.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$115,200.00.							
160 SCHMITH, ASTRID CALLE 2 B-12 SANS SOUCI COURT BAYAMON, PR 00957	29518	Commonwealth of Puerto Rico Commonwealth of Puerto Rico Commonwealth of Puerto Rico	503(b)(9) Secured Unsecured	\$165,600.00 \$165,600.00 \$165,600.00	Commonwealth of Puerto Rico	Unsecured	\$165,600.00
			Subtotal	\$496,800.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$165,600.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$165,600.00.							

\* Indicates claim contains unliquidated and/or undetermined amounts

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 Exhibit A - Schedule of Claims Subject to Three Hundred Forty-Seventh Omnibus Objection Page 42 of 46  
 Three Hundred and Forty-Seventh Omnibus Objection  
 Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
161 SEDA RODRIGUEZ, GLORIA M URB. JARDINES DE COUNTRY CLUB AQ-11 CALLE 38 CAROLINA, PR 00983	61912	Commonwealth of Puerto Rico	503(b)(9)	\$100,800.00*	Commonwealth of Puerto Rico	Unsecured	\$100,800.00*
		Commonwealth of Puerto Rico	Secured	\$100,800.00*			
			Subtotal	\$201,600.00*			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$100,800.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$100,800.00.							
162 SERRANO QUINONES, MIGDONIA URB. ESTANCIAS DEL GOLF 309 JUAN H. CINTRON PONCE, PR 00730	86712	Commonwealth of Puerto Rico	503(b)(9)	\$3,640.00*	Commonwealth of Puerto Rico	Unsecured	\$3,640.00*
		Commonwealth of Puerto Rico	Secured	\$3,640.00*			
			Subtotal	\$7,280.00*			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$3,640.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$3,640.00.							
163 SOLANO DIAZ, MADELINE HC-61 BOX 4204 TRUJILLO ALTO, PR 00976	31354	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	Unsecured	\$151,200.00*
		Commonwealth of Puerto Rico	Secured	\$151,200.00*			
		Commonwealth of Puerto Rico	Unsecured	\$151,200.00*			
			Subtotal	\$302,400.00*			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$151,200.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$151,200.00.							
164 SOSA RIVERA, CLARIBEL PO BOX 679 SAINT JUST, PR 00978	28694	Commonwealth of Puerto Rico	503(b)(9)	\$266,400.00	Commonwealth of Puerto Rico	Unsecured	\$266,400.00
		Commonwealth of Puerto Rico	Secured	\$266,400.00			
		Commonwealth of Puerto Rico	Unsecured	\$266,400.00			
			Subtotal	\$799,200.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$266,400.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$266,400.00.							

\* Indicates claim contains unliquidated and/or undetermined amounts

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 Exhibit A - Schedule of Claims Subject to Three Hundred Forty-Seventh Omnibus Objection Page 43 of 46  
 Three Hundred and Forty-Seventh Omnibus Objection  
 Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
165 SOSA RIVERA, CYNTHIA BOX 679 SAINT JUST, PR 00978	40755	Commonwealth of Puerto Rico	503(b)(9)	\$216,000.00	Commonwealth of Puerto Rico	Unsecured	\$216,000.00
		Commonwealth of Puerto Rico	Secured	\$216,000.00			
		Commonwealth of Puerto Rico	Unsecured	\$216,000.00			
			Subtotal	\$648,000.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$216,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$216,000.00.							
166 TORRES GONZALEZ, LUIS M RR 3 BOX 4226 SAN JUAN, PR 00926	58022	Commonwealth of Puerto Rico	503(b)(9)	\$172,800.00	Commonwealth of Puerto Rico	Unsecured	\$172,800.00
		Commonwealth of Puerto Rico	Secured	\$172,800.00			
		Commonwealth of Puerto Rico	Unsecured	\$172,800.00			
			Subtotal	\$518,400.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$172,800.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$172,800.00.							
167 TORRES RAMOS, MAYRA E 73 CALLE NOBLE SAN JUAN, PR 00926	25360	Commonwealth of Puerto Rico	503(b)(9)	\$151,200.00	Commonwealth of Puerto Rico	Unsecured	\$151,200.00
		Commonwealth of Puerto Rico	Secured	\$151,200.00			
		Commonwealth of Puerto Rico	Unsecured	\$151,200.00			
			Subtotal	\$453,600.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$151,200.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$151,200.00.							
168 TRUJILLO PLUMEY, ROSAMAR TIERRA DEL SOL CALLE 1 APT 122 HUMACAO, PR 00791	25818^	Commonwealth of Puerto Rico	503(b)(9)	\$69,346.20*	Commonwealth of Puerto Rico	Unsecured	\$69,346.20*
		Commonwealth of Puerto Rico	Secured	\$69,346.20*			
		Commonwealth of Puerto Rico	Unsecured	\$69,346.20*			
			Subtotal	\$208,038.60*			

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$69,346.20. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$69,346.20.

<sup>^</sup> Claim #25818 also contained on Exhibit A to the 337th Omnibus Claims Objection for Misclassified Claims

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 Exhibit A - Schedule of Claims Subject to Three Hundred Forty-Seventh Omnibus O Page 44 of 46  
 Three Hundred and Forty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
169 TRUJILLO PLUMEY, ROSAMAR COND. TIERRA DEL SOL APT 122 HUMACAO, PR 00791	29473	Commonwealth of Puerto Rico	503(b)(9)	\$151,200.00*	Commonwealth of Puerto Rico	Unsecured	\$151,200.00*
		Commonwealth of Puerto Rico	Secured	\$151,200.00*			
		Commonwealth of Puerto Rico	Unsecured	\$151,200.00*			
			Subtotal	\$453,600.00*			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$151,200.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$151,200.00.							
170 VARGAS GOIRE, VIRNALYS 436 NOGALES ESTANCIAS DEL BOSQUE CIDRA, PR 00739	82840	Commonwealth of Puerto Rico	503(b)(9)	\$108,000.00*	Commonwealth of Puerto Rico	Unsecured	\$108,000.00*
		Commonwealth of Puerto Rico	Secured	\$108,000.00*			
			Subtotal	\$216,000.00*			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$108,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$108,000.00.							
171 VARGAS GONZALEZ, MARIO 171 CALLE POST SUR MAYAGÜEZ, PR 00680-4064	25960	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	Unsecured	\$77,712.00*
		Commonwealth of Puerto Rico	Secured	\$77,712.00*			
		Commonwealth of Puerto Rico	Unsecured	\$77,712.00*			
			Subtotal	\$155,424.00*			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$77,712.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$77,712.00.							
172 VAZQUEZ MOJICA, MARIA ISABEL URB DORADO DEL MAR HH 4 CALLE PELICANO DORADO, PR 00646	82968	Commonwealth of Puerto Rico	503(b)(9)	\$223,200.00	Commonwealth of Puerto Rico	Unsecured	\$223,200.00
		Commonwealth of Puerto Rico	Secured	\$223,200.00			
		Commonwealth of Puerto Rico	Unsecured	\$223,200.00			
			Subtotal	\$669,600.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$223,200.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$223,200.00.							

\* Indicates claim contains unliquidated and/or undetermined amounts

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 Exhibit A - Schedule of Claims Subject to Three Hundred Forty-Seventh Omnibus Objection Page 45 of 46  
 Three Hundred and Forty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
173 VAZQUEZ ROSA, ALMA D. VILLA PALMERAS 307 CALLE FERRER SANTURCE, PR 00915	119258	Commonwealth of Puerto Rico	503(b)(9)	\$252,000.00*	Commonwealth of Puerto Rico	Unsecured	\$252,000.00*
		Commonwealth of Puerto Rico	Secured	\$252,000.00*			
			Subtotal	\$504,000.00*			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$252,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$252,000.00.							
174 VEGA RIVERA, SANDRA I. HC4 BOX 42619 AGUADILLA, PR 00603-9744	29082^	Commonwealth of Puerto Rico	503(b)(9)	\$37,164.83*	Commonwealth of Puerto Rico	Unsecured	\$37,164.83*
		Commonwealth of Puerto Rico	Secured	\$37,164.83*			
			Subtotal	\$74,329.66*			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$37,164.83. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$37,164.83.							
^ Claim #29082 also contained on Exhibit A to the 337th Omnibus Claims Objection for Misclassified Claims							
175 VELAZQUEZ LEBRON, MIGUEL A. RES. LAS CASAS EDIF. 33 APT 390 SAN JUAN, PR 00915	42138	Commonwealth of Puerto Rico	503(b)(9)	\$80,400.00	Commonwealth of Puerto Rico	Unsecured	\$80,400.00
		Commonwealth of Puerto Rico	Secured	\$80,400.00			
			Subtotal	\$160,800.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$80,400.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$80,400.00.							
176 VELEZ CRESPO, EDUARDO URB. CAPANA HEIGHT 1471 CALLE EDEN SAN JUAN, PR 00920	27235^	Commonwealth of Puerto Rico	503(b)(9)	\$180,000.00*	Commonwealth of Puerto Rico	Unsecured	\$180,000.00*
		Commonwealth of Puerto Rico	Secured	\$180,000.00*			
			Subtotal	\$360,000.00*			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$180,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$180,000.00.							
^ Claim #27235 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims							
177 VELEZ TORO, VICTOR HC 1 BOX 7766 SAN GERMAN, PR 00683	27222^	Commonwealth of Puerto Rico	503(b)(9)	\$187,200.00	Commonwealth of Puerto Rico	Unsecured	\$187,200.00
		Commonwealth of Puerto Rico	Secured	\$187,200.00			
		Commonwealth of Puerto Rico	Unsecured	\$187,200.00			
			Subtotal	\$561,600.00			

\* Indicates claim contains unliquidated and/or undetermined amounts

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 Exhibit A - Schedule of Claims Subject to Three Hundred Forty-Seventh Omnibus Objection Page 46 of 46  
 Three Hundred and Forty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED			
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT	
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$187,200.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$187,200.00.								
^ Claim #27222 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims								
178 VICENTE MARQUEZ, JESUS C/3 D-10 CASTELLANA GARDENS CAROLINA, PR 00983	15027^	Commonwealth of Puerto Rico Commonwealth of Puerto Rico	503(b)(9) Secured	\$93,600.00* \$93,600.00*	Commonwealth of Puerto Rico	Unsecured	\$93,600.00*	
			Subtotal	\$187,200.00*				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$93,600.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$93,600.00.								
^ Claim #15027 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims								
179 YARITZA SANTIAGO CARMONA Y MIGUEL A. GONZALEZ ALVARADO YARITZA SANTIAGO CARMONA C/ SURANA RES. JARDINES CAMPO RICO EDIFICIO 4 APT. 52 SAN JUAN, PR 00924	44611	Commonwealth of Puerto Rico Commonwealth of Puerto Rico	503(b)(9) Secured	\$150,000.00* \$150,000.00*	Commonwealth of Puerto Rico	Unsecured	\$150,000.00*	
			Subtotal	\$300,000.00*				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$150,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$150,000.00.								
TOTAL				\$ 55,256,732.56*	TOTAL		\$ 20,817,489.83*	

\* Indicates claim contains unliquidated and/or undetermined amounts